

EXHIBIT A

Engagement Letter

KING & SPALDING

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November 9, 2021

John K. Kim, Esq.
Chief Legal Officer
LTL Management LLC
501 George Street
New Brunswick, NJ 08933

Dear John:

Thank you for retaining King & Spalding LLP for this special counsel engagement. We are pleased that you have sought our counsel, and we look forward to assisting you on the matters described below. This letter sets forth the scope and terms of our engagement, effective as of October 12, 2021, by LTL Management LLC, a North Carolina limited liability company (the "Company" or "you"), in connection with providing litigation related advice in respect of the Company's administration and completion of a case under chapter 11 of the United States Bankruptcy Code, 11 U.S.C. §§ 101-1532, including but not limited to, assistance with the preparation and presentation of an estimation case (collectively, the "Matters").

I will be the lead lawyer on the Matters. If circumstances should necessitate a change, I will give you prompt notification and an opportunity to participate in the selection of the person who will take over responsibility for this engagement for the firm.

The Company is engaging the firm on an hourly basis; disbursements billed to the Company at cost. Our services will be billed on a monthly basis. To that end, we will submit billing statements to you on a monthly (or, if circumstances require, a more frequent) basis. If you have any question or concern about a billing statement, we ask that you raise it with us promptly upon your receipt of the statement.

The firm will assign to the Matters one or more partners, associates, and paralegals as may be necessary to accomplish the tasks relating to the engagement. We have discussed with

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you, and agreed upon, the current hourly rates of the firm's attorneys and other personnel expected to be involved in the firm's representation of the Company. A general breakdown of those rates are as follows:

<i>Billing Category</i>	<i>Range</i>
Partners	\$635 - \$2,095
Counsel/Of Counsel	\$890 - \$1,805
Associates	\$235 - \$1,410
Paralegals	\$265 - \$615

These hourly rates may change from time to time in accordance with K&S's established billing practices and procedures, and after consultation with you. In addition, the names, positions, resident offices and current hourly rates of those K&S professionals currently expected to spend time on the Chapter 11 Case are as follows:

NAME	LOCATION	POSITION	BILLING RATE IN EFFECT AS OF THE PETITION DATE
Kristen Fournier	New York	Partner	\$832
Morton Dubin	New York	Partner	\$1,035
John Ewald	New York	Partner	\$855
Matthew Bush	New York	Senior Associate	\$725
Kevin Hynes	New York	Senior Associate	\$731
Evan Gascoine	Washington DC	Senior Counsel	\$510
Luis Fermin	New York	Paralegal	\$345

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We look forward to representing the Company in the Matters and appreciate very much the confidence you have expressed in us by engaging our firm. If this engagement is acceptable according to the terms outlined above, kindly countersign this letter and return a scanned copy by email.

Regards,



Kristen Renee Fournier
Partner

LTL Management LLC

By: 

Title: Chief Legal Officer

Date: 11/9/21

Kristen Fournier

From: Kim, John K.[LAW] [JJCUS] <JKim8@its.jnj.com>
Sent: Sunday, April 23, 2023 6:01 PM
To: Kristen Fournier
Subject: Re: King & Spalding Retention for LTL 2

CAUTION: MAIL FROM OUTSIDE THE FIRM

Kristen,
Agreed. Thanks!

John

On Apr 23, 2023, at 4:00 PM, Kristen Fournier <kfournier@kslaw.com> wrote:

John:

I write to confirm that K&S will be engaged for special counsel work in LTL 2 consistent with the firm's engagement for LTL 1; we do not intend to execute a new letter for this matter. In addition, for ease of reference, I have included below the firm's 2023 agreed billing rates.

Please confirm that this conforms with our agreement and/or if you have any questions.

Thank you as always and we look forward to continuing to work with you on this matter-

KRF

Level	J&J Rate
Morty Dubin	1,185
Partner 26+ Years	1,120
Partner 20+ Years	1,060
Partner 15-19 Years	1,000
Partner <15 Years	890
Of Counsel 15+ Years	865
Of Counsel <15 Years	865
Associate 7+ Years	740
Associate 6	705
Associate 5	670
Associate 4	650
Associate 3	595
Associate 2	560
Associate 1	540
Paralegal	385
Staff Attorney	290

Kristen Renee Fournier

Partner

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